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# Marketing Strategy Training and Preparing Financial Reports for SMEs in Pattani Thailand to Form Superior Human Resources

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## ABSTRACT

Over the past 10 years, the world economy has been rocked by various unpredictable circumstances, such as the US and China trade wars, the Covid-19 pandemic, to the war between Russia and Ukraine. The International Monetary Fund (IMF) estimates that global economic losses will reach USD 12.5 trillion or IDR 178,750 trillion and will continue to increase until 2024. In this case, MSMEs are considered to be the sector that was most affected by the economic crisis, threatening the business continuity of many actors. because the decline in people's purchasing power will have an impact on decreasing MSME income. On the other hand, in general, internal MSMEs in almost every country have the same weakness, namely business development that still uses traditional methods. The method used in this Community Service is to collect information/data related to MSME actors and conduct training on Marketing and Accounting. MSMEs are given training on HPP calculations, marketing strategies, preparation of financial reports, and financial recording application training. We feel that the training "Compilation of Financial Statements and Marketing Strategies for MSME Pattani Thailand to Form Superior HR" is a program that can provide benefits for them to be able to develop their potential to become Superior HR and the business they run into a thriving and sustainable business.

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## INTRODUCTION

In this fast-paced and uncertain era, it is a challenge that must be faced by every economic actor, such as workers and business actors (MSMEs). Over the past 10 years, the world economy has been rocked by various unpredictable circumstances, such as the US and China trade wars, the Covid-19 pandemic, to the war between Russia and Ukraine. The International Monetary Fund (IMF) estimates that global economic losses will reach USD 12.5 trillion or IDR 178,750 trillion and will continue to increase until 2024. The World Bank also states that economic activity will shrink in 2020 by up to 7% in developed countries and 2, 5% in developing countries, followed by the world's

per capita income which decreased to 3.6%. The impact of these events caused the economy in various countries, especially in Asia, to experience a slowdown. In this case, MSME is a sector that is considered to be very affected by the economic crisis so that it threatens the business continuity of many actors because the decline in people's purchasing power will have an impact on decreasing SMEs income. even though as is known Micro, small and medium enterprises (MSMEs) are the backbone of the economy national as well as the spearhead of rotation domestic economy (Nasri and Darmansyah, 2021)

On the other hand, in general, internal MSMEs in almost every country have the same weakness, namely business development that still uses traditional methods. Research conducted by Delloite Access Economics states that 36% of

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MSMEs in Indonesia are still struggling with conventional marketing. Meanwhile, 37% of MSMEs only have basic online marketing capacities such as computer access and broadband. The remaining 18% of MSMEs have medium online capacity because they can use websites and social media. Several other studies also state that the constraints for MSMEs in developing are not having good financial management skills, from financial planning to preparing financial reports. These conditions cause business actors to be required to be able to maintain their business by looking for various alternatives that are relevant to the changes that have occurred and their internal weaknesses. Problems in the development of SMEs include regarding financial management in the business, due to good management It also requires good accounting skills by MSME business people. (Selvi, 2021). In addition, SMEs experience challenges in facing digitalization competition in the business sector in order to survive in the midst of competition. (Idah and Pinilih, 2020)

So the researchers argue that Human resource management has a general goal of working together to help an organization achieve its goals (Rettrisunz *et al.*, 2023). SMEs players need to have a strategy in dealing with changing economic situations and changing trends due to the Covid-19 pandemic so that they can continue to run their businesses. The business strategy shows the steps or stages of the SMEs efforts to become superior and competitive in the business competition arena which is the basic thing that needs to be planned before starting a business, business strategy is the planning of all business process activities, operations, transactions and all integrated business decisions by taking into account the SMEs strategic aspects (Marissa Grace Haque, Nuraeni and Rifzaldi Nasri, 2022)

In substance, world economic problems should ideally be handled collaboratively from various elements of society, especially academics who have an obligation to contribute to their knowledge. Through this marketing training workshop and financial reporting training, we hope that MSMEs in Pattani will be able to develop better marketing methods to increase business growth and prepare good financial reports to support business sustainability. In addition, the purpose of HR development is to enable companies to solve problems, provide better answers, and adapt to changes in industry, markets, and technology. HR development also aims to increase good business effectiveness (Nuraeni *et al.*, 2022)

At its peak, if problems originating from the

external and internal sides can be handled properly by SMEs, then business can make a positive contribution to a more resilient economy because MSMEs have a very important role for economic stability. (Dima and Waja, 2022)

## EXPERIMENTAL METHOD

The method used in Community Service is by:

Collecting information/data related to MSME actors in Pattani Thailand to find out how the operations are carried out in the business being run, how is the business developing while it is running, and how is business management implemented?.

Map MSME actors who have digitized their Business Processes, analyze how the recording of financial reports is done

Carry out Management training in the form of: (1) Effective Marketing Strategy Training for the MSME sector, this training specifically explains the use of E-commerce and Marketplace applications or sites as digital marketing and selling media, (2) Education on budgeting strategies through product HPP calculations, (3) Training on preparing simple financial reports using MS Excel as well as providing knowledge on financial statement analysis as a reference in making operational decisions in the coming months.

The implementation of activities is carried out online (Online) for SMEs actors in Pattani Thailand. Each resource person takes turns giving a presentation of material according to their area of expertise, so that it is expected that participants will understand what is being presented.

## RESULTS AND DISCUSSION

In the first session, SMEs provide a little description or sharing of the business they run, starting from their business profile, business domicile, sources of funding, to business management. From this discussion, we concluded that the business processes carried out by MSMEs in Pattani Thailand still tend to be simple or traditional, but when viewed from the potential possessed by MSMEs in Pattani Thailand, they can benefit from several factors such as the strategic geographical location where domicile these MSMEs are located between the borders of Thailand and Kelantan Malaysia.

In the second session, the first resource person delivered material on Budgeting, where in this session the Thai Pattani UMKM explained how to calculate the right COGS and how to determine a strategic selling price. The HPP calculation is very

important because entrepreneurs can find out in detail the amount of costs charged during the production process to the sales stage to the customer, if the HPP calculation is not done correctly, the consequence is that the profits earned by MSME entrepreneurs can shrink because they are depreciated by unrecognized costs. Determination of Cost of Production and prices selling products is a small problem but has a big impact in the business world. Determination Cost of goods sold. (Yustitia and Adriansah, 2022)

In the third session, the second resource person delivered material on Marketing Strategy, where in this session the UMKM Pattani Thailand explained how to determine the right market segmentation, how to present the right product display, pricing strategy, HR qualifications in the right marketing field and use of E-Commerce and Marketplace platforms or sites as a medium for MSMEs to carry out digital marketing and selling. Marketing strategy is also an important matter for the sustainability of the MSME business, because effective marketing will generate maximum revenue and good business growth. The marketing strategy is a component of the plan anticipated marketing after an in-depth marketing research is done, it is done to can help business people to increase their sales that are vulnerable to competition, Marketing can be thought of as a series of business activities that are structured to plan, producing, pricing, promoting, distributing goods and/or services, and ideas for applicable customer and consumer satisfaction (Lailla and Sriminarti, 2022). besides that, one of the benefits of using digital marketing for MSME actors are able to communicate directly with consumers, so consumers can ask about the product to be buy it, and widen the marketing reach with unlimited access using digital marketing thus resulting in an increase in sales. The number of products produced by SMEs, so it is required that MSME actors produce product quality that can compete with other products other SMEs (Lailla, Tarmizi and Septiani, 2022)

In the Fourth Session, the Third Resource Person delivered material on the importance of accounting and the preparation of financial reports in accordance with Financial Accounting Standards (SAK), in this session the Thai Pattani UMKM explained about the basic theory of accounting and its application to MSME scale businesses, the technical delivery of the material for this session The resource person explained the theory as well as practiced how to record transactions, journalize, post general ledgers, prepare balance sheets, and the final stage of the accounting flow, namely making

financial reports using Microsoft Excel software. This material regarding financial reports is very important because generally the weaknesses that exist in MSMEs are in the preparation of unstructured financial reports resulting in difficulties in making strategic decisions on financial aspects such as Financial Planning, Knowing the Financial Position every month, Cost Control, Loans from Bank, and Calculating Taxes that need to be issued. this is very important to support good human resource competence in order to implement good corporate governance well in business, besides that competencies that are relevant to the times can facilitate the implementation of good business governance (Aini and ., 2019)

In the Fifth Session, the Fourth Resource Person delivered material on the use of the Business Financial Recording Application (Si Apik) which was initiated by Bank Indonesia, in this session Pattani Thai MSMEs were explained regarding the Si Apik Application which has the function of facilitating MSMEs in recording business finances, the Si Apik application Apik presents features to record various types of incoming and outgoing money. The resource person explained technically how to operate the features in the Si Apik Application with the aim that MSMEs can use the application to make it easier to collect financial traffic information. This confirms the presence of an existing online financial application made so easy for the community who use the application can record and manage their finances with good and fast so that finances are controlled well. (Lailla and Irfan Tarmizi, 2022)

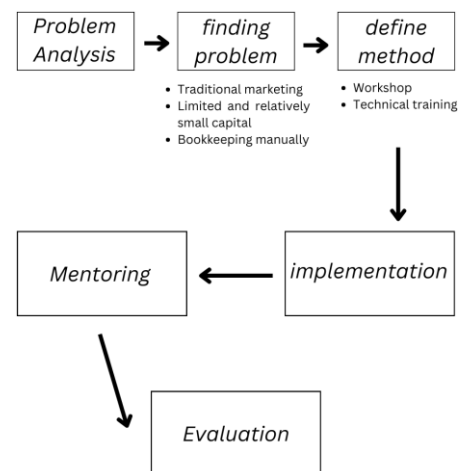


Fig. 1. Training process

## CONCLUSION

In fact, MSMEs in every country are an important pillar in the country's economy, their contribution to the country's GDP is one of the benchmarks that the MSME sector needs to pay attention to the sustainability of its business so that the economy runs stably. MSMEs in Pattani Thailand are MSMEs that have the potential to contribute more to their country because they have advantages such as the location of their territory on the border close to Kelantan, Malaysia. Based on a simple assessment from the UMJ Community Service team, MSMEs in Pattani Thailand are considered to have fairly good competence in business management, it's just that there needs to be improvement so that they are able to run a business that is always relevant to the times and able to face various kinds of risks that can occur in future. We feel that the training "Compilation of Financial Statements and Marketing Strategies for MSME Pattani Thailand to Form Superior HR" is a program that can provide benefits for them to be able to develop their potential to become Superior HR and the business they run into a thriving and sustainable business.

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